

ACNC Quarterly

January 2015



From the Commissioner...

A very Happy New Year to those working for or supporting charities. I hope that you had an opportunity to relax during this very busy period for many charities. The festive season is a time when many people think about giving, which makes having an up-to-date entry on the [ACNC Charity Register](http://acnc.gov.au/findacharity) important. The Charity Register, available at acnc.gov.au/findacharity is a popular and trusted source for the increasingly scam-wary public to ensure that they are giving safely to registered charities. It's a way for the public to get information about charities, purposes and activities, and their financial details (which charities have to provide in their 2014 Annual Information Statement). They can then make informed decisions about who they donate to. The Charity Register has already received over 500 000 views, and we expect that number to increase this year.

The 2014 Annual Information Statement is the first time charities have had to report financial information and is also only the second time charities have had to report to the ACNC. I understand that some charities, particularly small ones, may need more time to prepare, hence my announcement last December to extend the due date for charities using a 1 July to 30 June reporting period until **31 January 2015**.

Charities lodging their 2014 Annual Information Statement join the group of compliant charities who have already lodged. They will be able to demonstrate to the public the good work they are doing, increasing public trust and confidence in the sector.

The public can also see charities that have not lodged their 2013 Annual Information Statement on the Charity Register, through an 'overdue' mark for those more than three months late. Although 46 000 charities have submitted their 2013 Annual Information Statement, some charities are yet to meet their 2013 obligations. Charities that fail to lodge both their 2013 and 2014 Annual Information Statement will have their charity status revoked by the ACNC and they will lose their entitlements to Commonwealth charity tax concessions. We will start the process for revoking these charities soon so if you still haven't submitted your 2013 Annual Information Statement take urgent action to avoid this happening to you.

I understand many of you will be interested in the current policy context and the ACNC's future. As yet, legislation has not been passed by Parliament and therefore the ACNC continues to fulfil its obligations under the ACNC Act.

I hope you enjoy this edition of ACNC Quarterly and look forward to working with you in 2015.

Good wishes

Susan Pascoe

Susan Pascoe AM

2014 Annual Information Statement

More than 85 per cent of the registered charities required to do so have successfully submitted their 2013 Annual Information Statement and many have already lodged their 2014 statement – each contributing to the accuracy and integrity of the [ACNC Charity Register](#), available at acnc.gov.au/findacharity.

The online 2014 Annual Information Statement is pre-populated with charity information from 2013 reporting, saving you time. You will need to consider what financial information your charity must provide, and whether to submit a financial report.

Size	Annual revenue	Number of financial questions	Annual financial report?	Audit or review report?
Small	less than \$250 000	9	x	x
Medium	\$250 000 to \$1 000 000	12	✓	Audit or review
Large	\$1 000 000 and above	15	✓	Audit



Tips

- Update/upload your responsible persons' details and governing documents beforehand.
- Refer to your charity's financial records when filling in the financial questions.
- If your charity reports to another regulator, we may have discretion to accept those financial reports. Find out more at acnc.gov.au/transitionalreporting.

Visit acnc.gov.au/2014AIS and get started – you can print out our [2014 checklist](#) and [guide](#) to help you work through what you need to submit.



Key due dates

Your charity's Annual Information Statement and financial report (if required) are due within six months of the end of your reporting period (financial year). Most charities use a reporting period from 1 July to 30 June, or 1 January to 31 December.

Reporting period start date	Reporting period end date	Annual Information Statement due date
1 July 2013	30 June 2014	31 January 2015*
1 January 2014	31 December 2014	30 June 2015

* The due date for the 2014 Annual Information Statement was extended to 31 January 2015 for charities using the 1 July to 30 June reporting period.



Tools and tips to help you manage your charity

- Our new purpose-built model constitution for companies limited by guarantee is now available for any charity seeking national incorporation or to refresh their rules. It comes with input from ASIC, the ATO and many charity lawyers, and has its own guide and sample charitable purposes.
[More >](#)
acnc.gov.au/clgconstitution
- Check out our latest practical [templates and examples](#) – of minutes, notices, agendas, template auditor reports and declarations for annual reporting.
- Read our tips on [having strong financial controls](#) and [holding AGMs](#), and our guide to help charities protect their resources: [Protecting your charity from fraud](#).

[More >](#)
acnc.gov.au/tools

Curtin Charities 2013 Report

We only ask for information from charities that we absolutely need, and unless there are good reasons not to (such as privacy) we will publish this information and share data with the sector in a way that is easy to understand. As part of this commitment we commissioned Curtin University to analyse the 2013 Annual

Information Statement data from more than 38 000 registered charities. Their report provides the first comprehensive evidence-based research of the Australian charity sector.

More > acnc.gov.au/curtincharities2013report

Did you know?

Charities have a combined total income of nearly **\$100 billion**

44%
of charities rely only on volunteers

Over **two million**
volunteers support registered charities

5% of charities are more than **100 years old**

17%
of charities operate overseas

Nearly **one million**
people are employed across the sector

Working to lighten red tape burden for charities

Many charities have a range of regulatory obligations, based on their size, their legal structure and the field in which they pursue their charitable purpose. As part of our 'report once, use often' framework we are working hard to make the information charities give us easily shareable with other government agencies. We do this through the Charity Passport and other information-sharing arrangements, as well as exercising our discretion to accept financial reports lodged with other agencies, such as state and territory incorporating regulators.

More > acnc.gov.au/charitypassport

We commissioned the [Ernst & Young Red Tape 2014 Report](#), which analysed 15 case studies and public data, and found that:

- Commonwealth reporting burden averaged an estimated \$108 000 for the 2012–13 year, with between \$27 000 and \$38 000 constituting red tape.
- Average Commonwealth burden was \$18 000 for small charities and \$235 000 for large charities.
- Only 0.1 per cent of the total annual burden was imposed by requirements to report to the ACNC.

More > acnc.gov.au/redtapereduction

A reliable ACNC Charity Register

To ensure the charities transferred from the ATO to the ACNC in December 2012 are still operating, we've attempted to contact each and every one of them. The ACNC has revoked the charity status, or removed from the Charity Register, over 6 000 organisations. Please help us locate these 'missing charities'.

More > acnc.gov.au/whereareyou

What else is new?

- Can providing housing be charitable? Yes – read our [Commissioner's Interpretation Statement: Provision of housing by charities](#) to find out how.
More > acnc.gov.au/cis_housing

- Charity treasurers: feeling overwhelmed? Take a look at Our Community's [financial help sheets and resources](#) and guide [Damn good advice for treasurers](#), Chartered Accountants Australia and New Zealand's [guidance for not-for-profits](#) and CPA Australia's [professional resources for not-for-profits](#).

- Interested in health promotion charities? We want your feedback on our exposure draft of the [Commissioner's Interpretation Statement: Health Promotion Charities](#)
More > acnc.gov.au/cis_consultation_hpc

- Does your charity work or send money overseas? Our [Overseas aid and development charities](#) factsheet tells you how to register, how to meet ACNC obligations and gives tips on how to put good risk-management in place.

Take the new ACNC charity health check!

Take the online health check to make sure you are up-to-date with your charity's ACNC obligations.

More > acnc.gov.au/healthcheck



The next ACNC Advisory Board meeting will be in Hobart on 30 January 2015.

Each time the Board meets, they hold community forums to speak with representatives of the local charitable sector.

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Connect with ACNC

Keep up to date with Australian Charity and Not-for-profits Commission (ACNC) news by signing up to our email news updates at acnc.gov.au/signuptoemailalerts

You can also ask questions, get the latest information and network with other charities on social media:



Facebook
acnc.gov.au



LinkedIn Aussie
Charities & NFPs



Twitter
[acnc_gov_au](https://twitter.com/acnc_gov_au)



YouTube
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More > charity.acnc.gov.au